IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CUSTOMS APPEAL NO.43 OF 2005

Sanjay Chopra ..Appellant.

V/s.

Union of India & Ors. ..Respondents.

Mr.H.R.Shetty i/b. H.R.Shetty for appellant.

Mr.S.S.Pakale with Y.R. Mishra for respondents.

CORAM : Dr.S.RADHAKRISHNAN & J.P.DEVADHAR, JJ.

DATED : 16TH JANUARY, 2006.

P.C. :-

1. Heard learned counsel for the appellant and the respondents. We have perused the order passed by the Commissioner of Customs being order-in-original dated 17/11/2001 which is a combined order dealing with the case of the petitioner who is proprietor of M/s. Devika Synthetics as well as D.K.Thakkar & Co.Pvt.Ltd. For the reasons stated in paragraph No.17 of the order, it is clear that Sanjay Chopra has clearly admitted before the Excise authorities on 31st July, 2001 during the course of personal hearing that he had sold the consignment to M/s.Rama Syntex Pvt.Ltd. on high seas sale basis. Over and above this, he has also admitted

that he had given a photocopy of the bill of entry to M/s.Rama Syntex Pvt.Ltd. It is pertinent to note that there is a clear finding that M/s.Rama Syntex Pvt.Ltd. is a totally fictitious Company and even the addresses of the Directors of the Company turned out to be fictitious. Thus, it is clear that the claim of the petitioner that he has sold the goods to M/s.Rama Syntex Pvt.Ltd. is totally false. The case of the petitioner cannot be compared with the case of M/s.D.K.Thakker Co. Pvt.Ltd., where there is no admission that the said Company had sold the goods to M/s.Rama Syntex Pvt.Ltd. The fact that the customs authorities had permitted the petitioner to file bill of entry for warehousing does not absolve the petitioner from his fraudulent act of purporting to sell the goods to a fictitious entity. In this view of the matter, we are not inclined to entertain this appeal.

2. Appeal is dismissed in limine with no order as to costs.

(Dr.S.RADHAKRISHNAN,J.)

(J. P. DEVADHAR, J.)